

## § 1241.11

charges, or any concurrence in such tariff or schedule, shall be required to keep operating accounts and to file an annual operating report unless specifically excused by the Board.

(b) Every railway corporation owning but not operating a railway used in interstate or foreign commerce shall be required to file with the Board an annual nonoperating report unless relieved therefrom under the provisions of rule following.

(c) Any actually existing inactive corporation coming within the scope of rule given above may be relieved from the requirements of that rule if it has no outstanding stocks or obligations not held by or for its controlling corporation and the controlling corporation reports for the inactive corporation such facts as the Board may require to be reported.

(d) Reports of a controlling corporation and its controlled corporations must exclude duplications in respect of investments in railway plant and equipment and in respect of securities outstanding.

[32 FR 20456, Dec. 20, 1967, as amended at 46 FR 9115, Jan. 28, 1981]

### § 1241.11 Annual reports of class I railroads.

(a) Commencing with reports for the year ended December 31, 1973, and thereafter, until further order, all line-haul railroad companies of class I, as defined in § 1240.1 of this chapter, subject to section 20, Part I of the Interstate Commerce Act, are required to file annual reports in accordance with Railroad Annual Report Form R-1. Such annual report shall be filed in duplicate in the office of the Bureau of Accounts, Surface Transportation Board, Washington, DC 20423, on or before March 31 of the year following the year which is being reported.

(b) [Reserved]

(49 U.S.C. 220, 313, 412 and 10321; 5 U.S.C. 553)

[38 FR 32920, Nov. 29, 1973, as amended at 41 FR 21354, May 25, 1976; 42 FR 1475, Jan. 7, 1977; 44 FR 65402, Nov. 13, 1979]

### § 1241.15 Railroad classification survey form.

Commencing with the year ending December 31, 1982, and thereafter, until

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further order, all railroad companies not required to file an Annual Report (Form R-1) shall compute their adjusted revenues using the railroad revenue deflator formula. If there is a change in a carrier's classification the survey form shall be filed with the Bureau of Accounts, Surface Transportation Board, Washington, DC 20423, on or before March 31.

[48 FR 2544, Jan. 20, 1983]

## PART 1242—SEPARATION OF COMMON OPERATING EXPENSES BETWEEN FREIGHT SERVICE AND PASSENGER SERVICE FOR RAILROADS<sup>1</sup>

### LIST OF INSTRUCTIONS

#### Sec.

1242.00 Separation of common operating expenses.

#### GENERAL

1242.01 Expenses solely related to freight service and passenger service.

1242.02 Common expenses.

1242.03 Made by accounting divisions.

1242.04 Special tests.

1242.05 Operating expense account number notation.

1242.06 Instructions for separation.

#### OPERATING EXPENSES—WAY AND STRUCTURES

1242.10 Administration—track (account XX-19-02).

1242.11 Administration—bridges and buildings (account XX-19-03).

1242.12 Administration—signals (account XX-19-04).

1242.13 Administration—communications (account XX-19-05).

1242.14 Administration—other (account XX-19-06).

1242.15 Roadway, tunnels and subways, bridges and culverts, ties, rails, other track material, ballast, track laying and surfacing, and road property damaged (accounts XX-17-10 to XX-18-12, inclusive; 21-17-13 to 21-18-16, inclusive, XX-17-17, XX-18-17, XX-17-48, and XX-18-48).

1242.16 Road property damaged—other (account XX-19-48).

1242.17 Signals and interlockers (accounts XX-17-19 and XX-18-19).

1242.18 Communication systems (account XX-19-20).

1242.19 Electric power systems (account XX-19-21).

<sup>1</sup> The accounts mentioned in this part refer to and agree with part 1201 of this chapter.